

IRS TAX TIP 2003-45

TAX ASSISTANCE FOR INDIVIDUALS WITH DISABILITIES AND THE HEARING-IMPAIRED

Are you unable to complete your federal income tax return because of a physical disability or hearing impairment? Get help from the IRS through its Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) programs, or through a special TDD phone number available in both English and Spanish.

The VITA program has IRS-trained volunteers who provide free tax assistance at neighborhood locations such as churches, schools, libraries and community centers. VITA is aimed at those who may find it difficult to pay for tax assistance. These may include people with low or fixed incomes, non-English-speaking people, people with disabilities or special needs, and the elderly.

The TCE program is designed primarily for people 60 years of age or older — particularly those individuals confined to their homes or retirement communities. Again, IRS-trained volunteers from local non-profit organizations provide free tax counseling and basic income tax return preparation to senior citizens. Volunteers may travel to your home if you are unable to get to a local TCE site.

Telephone help using TDD equipment is available to you in both English and Spanish if you have impaired hearing. The toll-free number is 1-800-829-4059. If you do not have TDD equipment, you may be able to get assistance through local agencies for the hearing-impaired.

To find a VITA or TCE site close to you, call the IRS toll-free at 1-800-829-1040. For information on areas of tax law that may affect persons with disabilities, get the free IRS Publication 907, "Tax Highlights for Persons with Disabilities." You may download publications from the IRS Web site at *IRS.gov*, or order them by calling toll free 1-800-TAX-FORM (1-800-829-3676).

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